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SUMMARIES OF ARTICLES

Subjects on Management Accounting of Farm Business

Ryoji ABE

Nowadays, the environment surrounded with Japanese agriculture is more severe conditions than that of high economic growth days. First of all, entity of the farm business as a management accounting of farm business is confirmed by means of the statistics of the Ministry of Agriculture, Forestry and Fishery, 1985-87. Then, crops or animal husbandries tend to be cultivated and raised by large scale and specialized farming. On the above ground, some new subjects from a viewpoint of management accounting of farm business are pointed out.

Secondly, the subjects of management accounting of farm business are newly considered with how to adopt the results of growth of Electronic Data Processing, especially in farm production processes.

Thirdly, the correlation between the behavioral science and management accounting of farm business, especially perception, anxiety and conflict, and attitudes and its change is considered.

Continuity and Types of Organization of Farm Management—With Special Reference to New Entries of Farm Managers and Succession of Farm Resources—

Shiro INAMOTO

The large scale farms, especially the land-using type, have increased their sizes by

renting in land and by taking charge of machinery works from many small farms. It is important for these large scale farms not only to be efficient in both short-run as well as long-run, but also to keep the continuity of farm management in the long-run. It is because these farms must be socially responsible to many small farms.

In this paper this point is analyzed by comparing family farms, non-legal collective farms, and legal collective farms.

Analysis of the Functions of a Local Government and Its Financial Support for Its Rural Development in a Developing Country

Hiroshi KUMAGAI

In this paper discussions are made on the approaches of rural development in a developing country explaining the following four points :

- (1) the functions which a local government should take up for rural development,
- (2) the activities which are actually being supported by the local government in the development process,
- (3) the criteria for analyzing a local government financial allocation for its rural development,
- (4) the existing situation of a local government financial resources in supporting its rural development.

Both theoretical and empirical studies are made to forementioned points. The points (1) and (3) are studied theoretically whereas empirical analysis is made on (2) and (4).

The data of two local government in Bangladesh is used for empirical studies.

The results of theoretical studies showed the most important functions of a local government for the rural development were as follows :

- (a) to prepare rural development plan suitable to the locality,
- (b) to make an effort to support actions of the people in making plan,
- (c) to surge peoples' consciousness to operate and implement the development plan selected by themselves,

- (d) to develop the masses activities to act and to support their actions in line with a purpose of established plan of rural development, such as agricultural and industrial education, supply of inputs both for agricultural and industrial purpose, supply of loans, supply of other materials for living purpose, etc,
- (e) to provide with the regional public equipment in line with the established rural development plan.

The result of empirical analysis of two local governments in Bangladesh showed the similar functions that were carried out by abovementioned theoretical analysis.

Meanwhile, as a result of theoretical analysis the most important analytical indicators of a local government financial support are as follows :

- (i) per capita annual total financial expenditure,
- (ii) per capita annual total financial rural development expenditure,
- (iii) percentage of each component expenditure of the total rural development expenditure,
- (iv) per capita amount of each component of annual expenditure.

Based on the analysis by forementioned indicators, especially (ii) and (iii), existing conditions of local government financial support for rural development were proper concerning the allocation of expenditure among components, in Bangladesh. However, especially based on the indicators (i) (iv), situation were not always good concerning the financial amount for supporting rural development.

Rice Production Cost and Its Survey in Thailand, and Comparison of Rice Production Cost between Thailand and Japan

Hiroshi TSUJII

One of the most important causes of international rice trade conflicts is the difference in the efficiency of rice production among countries. This efficiency reflects the average rice production cost. In this paper the rice production cost and its survey in Thailand, where rice can be produced at the lowest cost in the world, are explained based on the

related Thai government publications in Thai language and the results of author's past interview surveys of the Thai government officials in charge of the rice production cost survey. Then, Thai rice production cost items are adjusted and modified in order to compare them with Japanese rice production cost items.

Comparing the costs, the reasons why the differences between the costs arise are sought, and possibilities by which high Japanese rice production costs can be reduced are investigated.

Effects of Liberalization of the Domestic Rice Market to the Rice Economy of Japan

Takashi TAKEBE

The objective of this paper is to identify the quantitative effects of liberalization of the domestic rice market to the rice economy of Japan. Firstly, an econometric model for that purpose is presented. Secondly, the results of the model estimation are presented and analysed.

The model consists of supply side and demand side based on annual time series data. The supply side is a micro-analytic model, and the demand side is an econometric model.

The estimated effects are as follows : When the domestic rice market is liberalized the producers' price of rice per 60 kg of brown rice decreases to about 15,000 yen. But rice production does not decrease much, and remains at around ten million tons of brown rice. The income from rice production declines to about 810 billion yen which is about 45% of the present amount. It is estimated that the number of rice producing farms decreases to about 2.85 million which is 78% of the present level.

Factors Affecting Rent and Farmland Value in Regard of Market Competition

Takeshi MIYAZAKI

Land lease markets are classified into oligopoly, oligopsony and bilateral oligopoly.

Recently, rent and farmland value in oligopolistic market are on the decline owing to the stagnation of rice price and off-farm employment. Land lease contracts in the market are decreasing with the drift of the off-farm labour force into the agricultural sector. It is a problem that high percentage of the rent comparing with gross income continue to remain in the market.

In oligopsonistic markets, rent and farmland value are an upward tendency in the market where land lease contracts are decreasing with the drift of the off-farm labour force into the agricultural sector. On the other hand, rent is on the decline in the market where the contracts are increasing with the drift of the farm labour force into the secondary and tertiary sectors of the economy. But farmland value is an upward tendency in this market that is another problem.

Finally two plans to work out these problems are suggested.

Dissolution of a Cooperative Farming and Management Disposition —A Case Study of H Farm, Agricultural Productive Corporation—

Toshio KATSURA

There are many cases of dissolution of cooperative farm managements. But there have been only few analyses of the dissolutions and liquidation accounting. The special reasons related to privacy why they have not been done are ① distribution of assets of

the dissolved farm, ② distribution of the debt among the participants of the farm, and ③ tax accounting.

The objective of this paper is to clarify the management disposition relating to the dissolution. An approach of a case study of the cooperative farm, H Farm which dissolved in July 1986, was followed. The major contents of this paper are ① legal process of the dissolution of the agricultural productive corporation, ② the process of the dissolution of H farm, ③ an analysis of liquidation accounting, and ④ investigation of the problems related to liquidation accounting.

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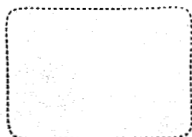
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